

# CERTIFICATE

State of Kansas  
County  
2011

To the Clerk of Kiowa County, State of Kansas

We, the undersigned, officers of

Kiowa County

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the  
maximum expenditure for the various funds for the year 2011; and  
(3) the Amount(s) of 2010 Ad Valorem Tax are within statutory limitations.

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			Expenditures	Amount of 2010 Ad Valorem Tax	County Clerk's Use Only
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Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
<b>Fund</b>	<b>K.S.A.</b>				
General	79-1946	7	3,900,122	✓ 2,903,408	33.003
Debt Service	10-113	8	291,388	✓ 79,709	.906
Road & Bridge	79-1946	9	1,292,783	✓ 985,920	11.207
Appraiser	19-436	10	230,924	✓ 218,319	2.482
County Health	65-204	10	321,245	✓ 141,336	1.607
Noxious Weed	2-1318	11	202,312	✓ 165,808	1.885
Special Bridge	68-1135	11	398,767		
Special Road and Bridge	68-141g	12	377,336		
Building		13	1,120,080		
Equipment Reserve		13	269,471		
Emergency 911 Phone Service		14	55,846		
Landfill Closure		14	312,872		
Special Road Machinery & Equipment		15	131,500		
Solid Waste		15	269,820		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Non-Budgeted Funds-C		18			
<b>Totals</b>		xxxxx	9,174,466	4,494,500	51.090
Budget Summary		23			
Budget Summary2					
Neighborhood Revitalization Rebate		24			
Resolution		25			

Is a Resolution required?

Yes

County Clerk's Use Only

82,973,319.-

November 1st Valuation

Assisted by:

Theresa Dasenbrock, CPA, CFE

Lewis, Hooper & Dick, LLC

Address:

PO Box 699

Garden City, KS 67846

Attest: Aug 15 2010

Carmen Renfro  
County Clerk

Ronald Fraeman  
Legne West  
Ronald A. Richards  
Governing Body

## Computation to Determine Limit for 2011

		Amount of Levy
1. Total Tax Levy Amount in 2010 Budget		+ \$ 4,356,238
2. Debt Service Levy in 2010 Budget		- \$ 79,839
3. Tax Levy Excluding Debt Service		\$ 4,276,399
<b>2010 Valuation Information for Valuation Adjustments:</b>		
4. New Improvements for 2010:	+ 2,017,589	
5. Increase in Personal Property for 2010:		
5a. Personal Property 2010	+ 945,430	
5b. Personal Property 2009	- 819,618	
5c. Increase in Personal Property (5a minus 5b)	+ 125,812	
	(Use Only if > 0)	
6. Valuation of Property that has Changed in Use during 2010:	315,420	
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)	2,458,821	
8. Total Estimated Valuation July 1, 2010	88,044,942	
9. Total Valuation less Valuation Adjustment (8 minus 7)	85,586,121	
10. Factor for Increase (7 divided by 9)	0.02873	
11. Amount of Increase (10 times 3)		+ \$ 122,858
12. Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)		\$ 4,399,257
13. Debt Service Levy in this 2011 Budget		79,709
14. Maximum levy, including debt service, without a Resolution (12 plus 13)		4,478,966

If the 2011 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

## Allocation of Motor, Recreational, 16/20M Vehicle Taxes &amp; Slider

[illegible]

County Treas Motor Vehicle Estimate

117,112

County Treasurers Recreational Vehicle Estimate

2,131

County Treasurers 16/20M Vehicle Estimate

10,131

## County Treasurers Slider Estimate



Motor Vehicle Factor	0.02688
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Recreational Vehicle Factor 0.00049

0.00049

16/20M Vehicle Factor	0.00233
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0.00233

Slider Factor  
0.00000

for Page No. 3

revised 8/06/07

Kiowa County

2011

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2009	Current Amount for 2010	Proposed Amount for 2011	Transfers Authorized by Statute
General	Equipment Reserve	-	-	-	19-119
General	Equipment Reserve	-	-	-	19-119
General	Landfill Closure	30,000	30,000	30,000	19-119
General	Solid Waste	30,000	-	-	19-119
General	Long Term Recovery	30,402	-	-	19-120
General	Building	500,000	-	-	19-120
Road and Bridge	Special Road & Bridge	-	-	-	68-590
Road and Bridge	Special Road Mach & Equ	-	-	-	68-141g
Road and Bridge	Long Term Recovery	65,000	-	-	19-120
Motor Vehicle Operating	General	20,900			8-145
Bond and Interest	General	-	85,208	85,208	10-117a
Solid Waste	Long Term Recovery	-	-	50,000	19-120
Noxious Weed	Long Term Recovery	-	-	-	19-120
Building	Long Term Recovery	1,332,770	-	-	19-120
Equipment Reserve	Long Term Recovery	221,600	-	-	19-119
	Total	2,230,672	115,208	165,208	
	Adjustments*				
	Adjusted Totals	2,230,672	115,208	165,208	

\*Note: Adjustments are required only if the transfer is being made in 2010 and/or 2011 from a non-budgeted fund.

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**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

[illegible]

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.



2011

## FUND PAGE - GENERAL

Adopted Budget

General

	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
<b>Resources Available:</b>			
Expenditures:	4,020,262	4,062,307	1,039,622
General Administration			
County Commission	312,709	279,540	293,620
County Clerk	141,488	182,066	185,066
County Treasurer	76,328	77,477	83,637
Register of Deeds	86,539	86,223	92,383
Direct Election	64,180	60,382	68,242
Employee Benefits	9,245	36,710	36,941
Neighborhood Facility	670,430	984,504	1,150,492
Other Agencies	0	25,639	25,639
Other Agencies	143,300	143,300	180,800
County Attorney	150,642	150,606	150,606
County Attorney - Diversion	88,173	73,728	106,100
Sheriff	25,914	39,250	30,000
Sheriff - Jail	662,027	575,541	607,000
District Court	0	198,992	209,400
Emergency Management/Administration	55,138	79,735	78,620
Other Agencies	161,526	217,000	158,000
Other Agencies	219,558	261,500	265,500
Transfers	0	0	0
	590,402	30,000	30,000
Additional Capital Outlay	0	0	0
<b>Subtotal</b>	0	0	0
	3,457,599	3,502,193	3,752,046
Neighborhood Revitalization Rebate			
Miscellaneous		112,521	148,076
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>			
Unencumbered Cash Balance Dec 31	3,457,599	3,614,714	3,900,122
2009/2010 Budget Authority Amount:	562,663	447,593	xxxxxxxxxxxxxxxx
	3,902,714		
		Non-Appr Bal	
		Tot Exp/Non-Appr Bal	3,900,122
		Tax Required	2,860,500
		Del Comp Rate: 1.500%	42,908
		Amount of 2010 Ad Valorem Tax	2,903,408

2011

## FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expend	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Expenditures:			
General Administration			
Salaries	5,548	25,540	39,620
Contractual	288,553	150,000	150,000
Commodities	9,513	14,000	14,000
Capital Outlay	9,095	90,000	90,000
Total	312,709	279,540	293,620
County Commission			
Salaries	39,972	39,566	42,566
Contractual	98,972	113,500	113,500
Commodities	808	19,000	19,000
Capital Outlay	1,736	10,000	10,000
Total	141,488	182,066	185,066
County Clerk			
Salaries	61,377	67,427	73,587
Contractual	7,400	4,750	4,750
Commodities	2,475	3,300	3,300
Capital Outlay	5,076	2,000	2,000
Total	76,328	77,477	83,637
County Treasurer			
Salaries	73,406	72,223	78,383
Contractual	5,903	7,900	7,900
Commodities	5,227	6,100	6,100
Capital Outlay	2,003		
Total	86,539	86,223	92,383
Register of Deeds			
Salaries	53,087	49,052	53,132
Contractual	5,002	4,120	7,020
Commodities	6,091	3,090	3,090
Capital Outlay		4,120	5,000
Total	64,180	60,382	68,242
Direct Election			
Salaries	5,763	7,715	7,946
Contractual			
Commodities	3,482	28,995	28,995
Capital Outlay			
Total	9,245	36,710	36,941
Employee Benefits			
Health Insurance	463,643	737,800	862,800
KPERS	83,923	99,431	118,902
FICA	121,495	136,773	158,290
Unemployment	1,369	10,500	10,500
Total	670,430	984,504	1,150,492
Neighborhood Facility			
Salaries		2,639	2,639
Contractual		9,500	9,500
Commodities		1,000	1,000
Capital Outlay		12,500	12,500
Total	0	25,639	25,639
Total - Page 7b	1,360,919	1,732,541	1,936,020

Kiowa County

2011

**FUND PAGE - GENERAL**

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Expenditures:			
Other Agencies			
Agricultural Extension	109,300	109,300	109,300
Conservation District	13,000	13,000	13,000
County Fair	18,500	18,500	18,500
Historical Records/Museum	2,500	2,500	40,000
Total	143,300	143,300	180,800
Other Agencies			
Library	70,370	70,370	70,370
Services for the Elderly	50,272	50,236	50,236
Swimming Pool	10,000	10,000	10,000
Economic Development	20,000	20,000	20,000
Total	150,642	150,606	150,606
County Attorney			
Salaries	74,008	65,128	97,000
Contractual	4,826	4,800	5,000
Commodities	9,339	3,800	4,100
Capital Outlay		0	0
Total	88,173	73,728	106,100
County Attorney - Diversion			
Salaries	8,589	6,750	7,500
Contractual	17,325	5,000	7,500
Commodities		2,500	5,000
Capital Outlay		25,000	10,000
Total	25,914	39,250	30,000
Sheriff			
Salaries	473,781	474,541	506,000
Contractual	123,973	43,000	43,000
Commodities	55,597	48,000	48,000
Capital Outlay	8,676	10,000	10,000
Total	662,027	575,541	607,000
Sheriff - Jail			
Salaries		137,592	148,000
Contractual		52,400	52,400
Commodities		7,000	7,000
Capital Outlay		2,000	2,000
Total	0	198,992	209,400
District Court			
Salaries		0	
Contractual	23,262	65,670	64,460
Commodities	18,215	7,180	5,660
Capital Outlay	13,661	6,885	8,500
Total	55,138	79,735	78,620
Emergency Management/Administration			
Salaries	85,925	150,000	100,000
Contractual	58,829	60,000	30,000
Commodities	14,400	5,000	24,000
Capital Outlay	2,372	2,000	4,000
Total	161,526	217,000	158,000
Total - Page 7c	1,286,720	1,478,152	1,520,526

2011

## FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Expenditures:			
Other Agencies			
Weather Tower			
Ambulance	960	2,500	2,500
Mental Rehabilitation - Arrowhead West	140,000	150,000	158,000
Mental Health - Iroquois Center	5,000	5,000	5,000
Media Center	34,000	34,000	30,000
Other Agencies	39,598	70,000	70,000
Total	219,558	261,500	265,500
Other Agencies			
Other cost of living adjustments			
Total	0	0	0
Transfers			
To Equipment Reserve			
To Equipment Reserve - Ambulance			
To Landfill Closure	30,000	30,000	30,000
To Solid Waste	30,000	0	0
Transfer to Long Term Recovery for Local Match	30,402		
Transfer to Building Fund	500,000	0	0
Total	590,402	30,000	30,000
Total	0	0	0
Additional Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page7d	809,960	291,500	295,500

2011

**FUND PAGE - GENERAL**

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Expenditures:			
Total - Page 7b	1,360,919	1,732,541	1,936,020
Total - Page 7c	1,286,720	1,478,152	1,520,526
Total - Page 7d	809,960	291,500	295,500
Total Detail Expenditures**	3,457,599	3,502,193	3,752,046

\*\* Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

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2011

Adopted Budget  
Debt Service

Adopted Budget Debt Service	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1			
Receipts:	0	104,476	125,278
Ad Valorem Tax			
Delinquent Tax	124,975	79,839	xxxxxxxxxxxxxxx
Motor Vehicle Tax			
Recreational Vehicle Tax		4,799	2,146
16/20M Vehicle Tax		100	39
Slider		344	186
			0
Hospital revenue bond reimbursement			
Sales tax for revenue bond		85,208	85,208
		0	
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts			
Resources Available:	124,975	170,290	87,579
Expenditures:	124,975	274,766	212,857
Principal			
Interest	6,624	20,405	26,273
Fees	13,875	40,569	55,642
Cash Basis Reserve		200	200
Sales tax proceeds			120,000
Hospital revenue bond		0	
		85,208	85,208
Neighborhood Revitalization Rebate			
Miscellaneous		3,106	4,065
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures			
Unencumbered Cash Balance Dec 31	20,499	149,488	291,388
2009/2010 Budget Authority Amount:	122,380	104,476	125,278
	291,256		xxxxxxxxxxxxxxx
		Non-Appr Bal	
		Tot Exp/Non-Appr Bal	291,388
		Tax Required	78,531
		Del Comp Rate: 1.500%	1,178
		Amount of 2010 Ad Valorem Tax	79,709

2011

Adopted Budget

## Road &amp; Bridge

Page No. 9

FUND PAGE - ROAD

Road &amp; Bridge

[illegible]

2011

**FUND PAGE - ROAD DETAIL**

Adopted Budget

Road &amp; Bridge Fund - Detail

	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Expenditures:			
Public Works			
Salaries			
Contractual	485,742	588,000	625,360
Commodities	157,110	151,245	145,000
Capital Outlay	356,737	385,100	358,500
Total	134,587	80,795	113,640
Transfers	1,134,176	1,205,140	1,242,500
Transfer to Special Road & Bridge			
Transfer to Special Road Mach & Equip			
Transfer to Long Term Recovery			
Capital Outlay	65,000		
Total	65,000	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total Detail Expenditures**	1,199,176	1,205,140	1,242,500

\*\* Note: The Total Detail Expenditures amounts should agree to Road Subtotal amounts.

## FUND PAGE - ROAD

2011

Adopted Budget Appraiser	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1			
Receipts:	175,410	165,032	14,697
Ad Valorem Tax			
Delinquent Tax	159,241	38,171	xxxxxxxxxxxxxxxxxx
Motor Vehicle Tax			
Recreational Vehicle Tax	6,399	5,976	1,026
16/20 M Vehicle Tax	132	124	19
Slider	151	429	89
PY Cancelled Encumbrances			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts	1,992		
<b>Total Receipts</b>			
<b>Resources Available:</b>	167,915	44,700	1,134
Expenditures:	343,325	209,732	15,831
Personnel Services			
Contractual	64,063	113,850	120,090
Commodities	102,570	18,000	18,000
Capital Outlay	11,660	18,700	18,700
GIS Personnel Services		9,000	29,000
GIS Other		25,000	25,000
Neighborhood Revitalization Rebate		9,000	9,000
Miscellaneous		1,485	11,134
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>			
Unencumbered Cash Balance Dec 31	178,293	195,035	230,924
2009/2010 Budget Authority Amount: 193,550	165,032	14,697	xxxxxxxxxxxxxxxxxx
	195,035	Non-Appr Bal	
		tot Exp/Non-Appr Bal	230,924
		Tax Required	215,093
		Del Comp Rate: 1.500%	3,226
		Amount of 2010 Ad Valorem Tax	218,319

Adopted Budget County Health	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1			
Receipts:	139,542	220,825	151,890
Ad Valorem Tax			
Delinquent Tax	127,856	135,006	xxxxxxxxxxxxxxxxxx
Motor Vehicle Tax			
Recreational Vehicle Tax	4,474	4,909	3,629
16/20 M Vehicle Tax	89	102	66
Slider	263	352	314
State and Federal Aid			0
Licenses and Fees	25,627	15,000	15,000
Interest on Idle Funds	58,573	11,099	11,099
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>			
<b>Resources Available:</b>	216,882	166,468	30,108
Expenditures:	356,424	387,293	181,998
Personnel Services			
Contractual	66,865	82,500	78,887
Commodities	22,366	47,650	34,150
Capital Outlay	46,368	50,000	38,000
Employee Benefits		23,000	136,000
		27,000	27,000
Neighborhood Revitalization Rebate			
Miscellaneous		5,253	7,208
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>			
Unencumbered Cash Balance Dec 31	135,599	235,403	321,245
2009/2010 Budget Authority Amount: 230,150	220,825	151,890	xxxxxxxxxxxxxxxxxx
	235,403	Non-Appr Bal	
		tot Exp/Non-Appr Bal	321,245
		Tax Required	139,247
		Del Comp Rate: 1.500%	2,089
		Amount of 2010 Ad Valorem Tax	141,336

2011

## FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Noxious Weed	2009	2010	2011
Unencumbered Cash Balance Jan 1	3,453	4,324	9,288
Receipts:			
Ad Valorem Tax	158,226	157,138	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	5,122	6,074	4,224
Recreational Vehicle Tax	99	126	77
16/20 M Vehicle Tax	466	436	365
Slider			0
Chemical Sales		25,000	25,000
Interest on Idle Funds			
Miscellaneous	14,796		
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	178,709	188,774	29,666
Resources Available:	182,162	193,098	38,954
Expenditures:			
Personnel Services	47,081	54,976	61,136
Contractual	18,858	6,000	6,000
Commodities	91,749	116,720	126,720
Capital Outlay	20,150		
Transfer to Long Term Recovery			
Neighborhood Revitalization Rebate		6,114	8,456
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	177,838	183,810	202,312
Unencumbered Cash Balance Dec 31	4,324	9,288	xxxxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount:	187,696	193,810	Non-Appr Bal
			for Exp/Non-Appr Bal
			Tax Required
			Del Comp Rate: 1.500%
			Amount of 2010 Ad Valorem Tax
			165,808

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Special Bridge	2009	2010	2011
Unencumbered Cash Balance Jan 1	417,013	473,631	397,367
Receipts:			
Ad Valorem Tax	82,831	47,133	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	3,032	3,146	1,267
Recreational Vehicle Tax	58	65	23
16/20 M Vehicle Tax	289	226	110
Slider			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	86,210	50,570	1,400
Resources Available:	503,223	524,201	398,767
Expenditures:			
Personnel Services			
Contractual	9,133	82,000	15,000
Commodities	20,459	3,000	39,000
Capital Outlay		40,000	344,767
Neighborhood Revitalization Rebate		1,834	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	29,592	126,834	398,767
Unencumbered Cash Balance Dec 31	473,631	397,367	xxxxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount:	505,890	304,043	Non-Appr Bal
			for Exp/Non-Appr Bal
			Tax Required
			Del Comp Rate: 1.500%
			Amount of 2010 Ad Valorem Tax
			0

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Road and Bridge	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1			
Receipts:	471,472	463,066	374,537
Ad Valorem Tax			
Delinquent Tax	165,662	94,265	xxxxxxxxxxxxxxxxxxxx
Motor Vehicle Tax			
Recreational Vehicle Tax	6,065	6,292	2,534
16/20 M Vehicle Tax	116	131	46
Slider	577	451	219
Reimbursed Expenses			0
Transfer from Road and Bridge			
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts	4,883		
<b>Total Receipts</b>	<b>177,303</b>	<b>101,139</b>	<b>2,799</b>
<b>Resources Available:</b>	<b>648,775</b>	<b>564,205</b>	<b>377,336</b>
Expenditures:			
Personnel Services			
Contractual			
Commodities		16,000	6,000
Capital Outlay	107,927	170,000	154,000
	77,782	0	217,336
Neighborhood Revitalization Rebate			
Miscellaneous		3,668	
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>185,709</b>	<b>189,668</b>	<b>377,336</b>
Unencumbered Cash Balance Dec 31	463,066	374,537	xxxxxxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount:	731,085	595,531	
		Non-Appr Bal	
		for Exp/Non-Appr Bal	377,336
		Tax Required	0
		Del Comp Rate: 1.500%	0
		Amount of 2010 Ad Valorem Tax	0

<b>Adopted Budget</b>	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1			
Receipts:		0	0
Ad Valorem Tax			
Delinquent Tax		0	xxxxxxxxxxxxxxx
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Slider			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts			
Resources Available:	0	0	0
Expenditures:	0	0	0
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures			
Unencumbered Cash Balance Dec 31	0	0	0
2009/2010 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxx
		Non-Appr Bal	
		Fot Exp/Non-Appr Bal	0
		Tax Required	0
		Del Comp Rate: 1.500%	0
		Amount of 2010 Ad Valorem Tax	0

2011

## FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Building	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	2,252,850	1,420,080	1,120,080
Receipts:			
Sale of assets			
Transfer from General	500,000	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	500,000	0	0
<b>Resources Available:</b>	2,752,850	1,420,080	1,120,080
Expenditures:			
Capital Outlay			
Transfer to Long Term Recovery	1,332,770	300,000	1,120,080
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	1,332,770	300,000	1,120,080
Unencumbered Cash Balance Dec 31	1,420,080	1,120,080	0
2009/2010 Budget Authority Amount:	1,550,000	1,972,850	

## Adopted Budget

Equipment Reserve	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	751,548	329,471	269,471
Receipts:			
Transfer from General			
Transfer from General	0	0	0
Sale of equipment	0	0	0
Interest on Idle Funds	2,961		
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	2,961	0	0
<b>Resources Available:</b>	754,509	329,471	269,471
Expenditures:			
Capital Outlay - General			
Capital Outlay - Ambulance			240,096
Capital Outlay - Road & Bridge		60,000	29,375
Capital Outlay - Other	60,000		0
Capital Outlay - Noxious Weed	143,438		0
Transfer to Long Term Recovery	221,600		
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	425,038	60,000	269,471
Unencumbered Cash Balance Dec 31	329,471	269,471	0
2009/2010 Budget Authority Amount:	739,673	726,875	

2011

## FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Emergency 911 Phone Service	2009	2010	2011
Unencumbered Cash Balance Jan 1	22,895	26,846	40,846
Receipts:			
911 Charges	16,132	15,000	15,000
Grants	14,566		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>30,698</b>	<b>15,000</b>	<b>15,000</b>
<b>Resources Available:</b>	<b>53,593</b>	<b>41,846</b>	<b>55,846</b>
Expenditures:			
Contractual	20,639	1,000	55,846
Capital outlay	6,108		
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>26,747</b>	<b>1,000</b>	<b>55,846</b>
Unencumbered Cash Balance Dec 31	26,846	40,846	0
2009/2010 Budget Authority Amount:	67,225	51,895	

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Landfill Closure	2009	2010	2011
Unencumbered Cash Balance Jan 1	222,706	258,947	282,872
Receipts:			
Transfer from General	30,000	30,000	30,000
Fees	6,241		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>36,241</b>	<b>30,000</b>	<b>30,000</b>
<b>Resources Available:</b>	<b>258,947</b>	<b>288,947</b>	<b>312,872</b>
Expenditures:			
Contractual Services		6,075	312,872
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>0</b>	<b>6,075</b>	<b>312,872</b>
Unencumbered Cash Balance Dec 31	258,947	282,872	0
2009/2010 Budget Authority Amount:	276,631	256,075	

2011

## FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Special Road Machinery & Equipment	2009	2010	2011
Unencumbered Cash Balance Jan 1	166,500	131,500	131,500
Receipts:			
Transfer from Road & Bridge	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	166,500	131,500	131,500
Expenditures:			
Capital Outlay	35,000	0	131,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	35,000	0	131,500
Unencumbered Cash Balance Dec 31	131,500	131,500	0
2009/2010 Budget Authority Amount:	166,500	166,500	

## Adopted Budget

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Solid Waste	2009	2010	2011
Unencumbered Cash Balance Jan 1	340,873	269,049	179,396
Receipts:			
User Fees	113,784	46,000	46,000
Special Assessments		90,000	90,000
Transfers from General	30,000	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	143,784	136,000	136,000
<b>Resources Available:</b>	484,657	405,049	315,396
Expenditures:			
Salaries	103,402	105,000	113,320
Contractual	66,433	54,800	56,000
Commodities	31,474	29,200	38,500
Capital Outlay	14,299	36,653	12,000
Other Capital Outlay			50,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	215,608	225,653	269,820
Unencumbered Cash Balance Dec 31	269,049	179,396	45,576
2009/2010 Budget Authority Amount:	215,653	225,653	

(Only the actual budget year for 2009 is to be shown)

Non-Budgeted Funds-A

**\*\*Note:** These two block figures should agree.

(Only the actual budget year for 2009 is to be shown)

### Non-Budgeted Funds-B

(1) Fund Name:

**(2) Fund Name:**

(2) Fund Name:

(3) Fund Name:

(4) Fund Name:

(5) Fund Name:

(5) Fund Name: \_\_\_\_\_

(5) Fund Name:

[illegible]

**\*\*Note:** These two block figures should agree.



CONSOLIDATED METHOD FUND PAGE

County Name Kiowa County  
Special District Name Rural Fire District

2011

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance, Jan. 1	82,733	59,819	51,709
Ad Valorem Tax	88,133	91,816	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	2,029	2,012	1,672
Recreational Vehicle Tax	36	43	26
16/20M Vehicle Tax	303	249	205
LAVTR			
Slider			
In Lieu of Taxes			
Other			
PY Cancelled Encumbrances			
Interest on Idle Funds			
Total Receipts	90,501	94,120	1,903
Resources Available:	173,234	153,939	53,612
Expenditures:			
Personnel Services	29,614	36,415	36,415
Contractual	20,159	20,000	20,000
Commodities	10,598	27,000	27,000
Capital Outlay	53,044	15,160	85,160
Neighborhood Revitalization		3,655	2,500
Total Expenditures	113,415	102,230	171,075
Unencumbered Cash Balance, Dec 31	59,819	51,709	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			171,075
Tax Required			
			117,463
Delinquency Computation % Rate 1.500%			
			1,762
Amount of 2010 Ad Valorem Tax			
			119,225

ALLOCATION OF MVT, RVT, and 16/20M Vehicle Tax

Budgeted Fund Names	Amount Levy for 2010	Allocation for Year 2011		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	91,816	1,672	26	205
Total	91,816	1,672	26	205

County Treas MVT Estimate 1,672  
County Treas RTV Estimate 26  
County Treas 16/20M Estimate 205

MVT Factor 0.01821  
RVT Factor 0.00028  
16/20M Factor 0.00223

Kiowa County  
Rural Fire District

2011

Computation to Determine Limit for 2011

1. Tax Levy Amount in 2010 Budget
2. Debt Service Levy in 2010 Budget
3. Tax Levy Excluding Debt Service

	Amount of Levy
+ \$	91,816
- \$	0
\$	91,816

2010 Valuation Information for Valuation Adjustments:

4. New Improvements for 2010:		+ 417,365
5. Increase in Personal Property for 2010:		
5a. Personal Property 2010	+ 713,375	
5b. Personal Property 2009	- 526,662	
5c. Increase in Personal Property (5a minus 5b)		+ 186,713
		(Use Only if > 0)
6. Valuation of Property that has Changed in Use during 2010		16,280
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)		620,358
8. Total Estimated Valuation July 1, 2010	77,592,893	
9. Total Valuation less Valuation Adjustment (8 minus 7)		76,972,535
10. Factor for Increase (7 divided by 9)		0.00806
11. Amount of Increase (10 times 3)		+ \$ 740
12. Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)		\$ 92,556
13. Debt Service Levy in this 2011 Budget		0
14. Maximum levy, including debt service, without a Resolution (12 plus 13)		92,556

If the 2011 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

CONSOLIDATED METHOD FUND PAGE

2011

County Name Kiowa County  
Special District Name Haviland Cemetery District

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance, Jan. 1	28,313	23,422	21,302
Ad Valorem Tax	61,615	54,455	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		3,746	3,147
Recreational Vehicle Tax		59	33
16/20M Vehicle Tax		495	190
LAVTR			
Slider			
In Lieu of Taxes			
Sale of Lots	100	250	250
Other income	400		
Interest on Idle Funds	499		
<b>Total Receipts</b>	<b>62,614</b>	<b>59,005</b>	<b>3,620</b>
<b>Resources Available:</b>	<b>90,927</b>	<b>82,427</b>	<b>24,922</b>
<b>Expenditures:</b>			
Personnel Services	37,768	30,054	40,000
Contractual	1,029	3,000	3,000
Commodities	5,076	2,000	5,000
Capital Outlay	15,683	15,000	15,000
Additional Capital Outlay	7,949	10,000	15,048
Neighborhood Revitalization		1,071	946
<b>Total Expenditures</b>	<b>67,505</b>	<b>61,125</b>	<b>78,994</b>
Unencumbered Cash Balance, Dec 31	23,422	21,302	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			78,994
Tax Required			54,072
Delinquency Computation % Rate 1.50%			811
Amount of 2010 Ad Valorem Tax			54,883

ALLOCATION OF MVT, RVT, and 16/20M Vehicle Tax

Budgeted Fund Names	Amount Levy for 2010	Allocation for Year 2011		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	54,445	3,147	33	190
Total	54,445	3,147	33	190

County Treas MVT Estimate 3,147  
County Treas RVT Estimate 33  
County Treas 16/20M Estimate 190

MVT Factor 0.05780  
RVT Factor 0.00061  
16/20M Factor 0.00349

Kiowa County  
Haviland Cemetery District

2011

Computation to Determine Limit for 2011

1. Tax Levy Amount in 2010 Budget
2. Debt Service Levy in 2010 Budget
3. Tax Levy Excluding Debt Service

	Amount of Levy
+ \$	54,445
- \$	0
\$	54,445

2010 Valuation Information for Valuation Adjustments:

4. New Improvements for 2010:		+ 6,083
5. Increase in Personal Property for 2010:		
5a. Personal Property 2010	+ 229,027	
5b. Personal Property 2009	- 184,187	
5c. Increase in Personal Property (5a minus 5b)		+ 44,840
		(Use Only if > 0)
6. Valuation of Property that has Changed in Use during 2010		5,917
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)		56,840
8. Total Estimated Valuation July 1, 2010	10,271,589	
9. Total Valuation less Valuation Adjustment (8 minus 7)		10,214,749
10. Factor for Increase (7 divided by 9)		0.00556
11. Amount of Increase (10 times 3)		+ \$ 303
12. Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)		\$ 54,748
13. Debt Service Levy in this 2011 Budget		0
14. Maximum levy, including debt service, without a Resolution (12 plus 13)		54,748

If the 2011 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

CONSOLIDATED METHOD FUND PAGE

County Name Kiowa County  
Special District Name Hillcrest Cemetery District

2011

## FUND PAGE

Adopted Budget for  
**GENERAL FUND**

Adopted Budget for GENERAL FUND	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance, Jan. 1	58,191	75,783	72,196
Ad Valorem Tax	57,393	58,245	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,235	940
Recreational Vehicle Tax		23	15
16/20M Vehicle Tax		100	104
LAVTR			
Slider			
In Lieu of Taxes			
Sale of Lots	160	700	700
Burials	375		
Interest on Idle Funds	1,329		
<b>Total Receipts</b>	<b>59,257</b>	<b>60,303</b>	<b>1,759</b>
<b>Resources Available:</b>	<b>117,448</b>	<b>136,086</b>	<b>73,955</b>
<b>Expenditures:</b>			
Personnel Services	31,155	36,000	36,000
Contractual	6,162	4,000	4,000
Commodities	3,283	3,500	3,500
Capital Outlay	1,065	20,272	80,272
Additional Capital Outlay			11,033
Neighborhood Revitalization		118	136
<b>Total Expenditures</b>	<b>41,665</b>	<b>63,890</b>	<b>134,941</b>
Unencumbered Cash Balance, Dec 31	75,783	72,196	xxxxxxxxxxxxxx
Non-Appropriated Balance			
----- Total Expenditures and Non-Appropriated Balance			----- 134,941
Tax Required			60,986
Delinquency Computation % Rate			1.500%
Amount of 2010 Ad Valorem Tax			61,901

### ALLOCATION OF MVT, RVT, and 16/20M Vehicle Tax

Budgeted Fund Names		Amount Levy for 2010	MVT Alloc	RVT Alloc	16/20M Veh Alloc
General		58,245	940	15	104
Total		58,245	940	15	104

County Treas MVT Estimate 940  
County Treas RTV Estimate 15  
County Treas 16/20M Estimate

MVT Factor	0.01614		
RVT Factor		0.00026	
		16/20M Factor	0.00179

Kiowa County  
Hillcrest Cemetery District

2011

Computation to Determine Limit for 2011

1. Tax Levy Amount in 2010 Budget
2. Debt Service Levy in 2010 Budget
3. Tax Levy Excluding Debt Service

	Amount of Levy
+ \$	58,245
- \$	0
\$	58,245

2010 Valuation Information for Valuation Adjustments:

4. New Improvements for 2010:		+ 11,318
5. Increase in Personal Property for 2010:		
5a. Personal Property 2010	+ 63,916	
5b. Personal Property 2009	- 70,178	
5c. Increase in Personal Property (5a minus 5b)		+ 0
		(Use Only if > 0)
6. Valuation of Property that has Changed in Use during 2010		13,701
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)		25,019
8. Total Estimated Valuation July 1, 2010	27,293,251	
9. Total Valuation less Valuation Adjustment (8 minus 7)		27,268,232
10. Factor for Increase (7 divided by 9)		0.00092
11. Amount of Increase (10 times 3)		+ \$ 53
12. Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)		\$ 58,298
13. Debt Service Levy in this 2011 Budget		0
14. Maximum levy, including debt service, without a Resolution (12 plus 13)		58,298

If the 2011 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

## CONSOLIDATED METHOD FUND PAGE

2011

County Name	Kiowa County
Special District Name	Fairview Cemetery District

## FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance, Jan. 1	33,779	46,961	56,798
Ad Valorem Tax			XXXXXXXXXXXXXX
Delinquent Tax	61,533	76,919	
Motor Vehicle Tax		4,015	1,990
Recreational Vehicle Tax		86	41
16/20M Vehicle Tax		125	262
LAVTR			
Slider			
In Lieu of Taxes			
Sale of Lots	3,260		
Other			
Marker and Grave Fees	1,240	2,000	2,000
Interest on Idle Funds	397		
<b>Total Receipts</b>	<b>66,430</b>	<b>83,145</b>	<b>4,293</b>
<b>Resources Available:</b>	<b>100,209</b>	<b>130,106</b>	<b>61,091</b>
<b>Expenditures:</b>			
Personnel Services	38,684	41,500	41,500
Contractual	9,216	10,500	10,500
Commodities	5,348	11,550	11,550
Capital Outlay		2,600	2,600
Additional Capital Outlay		0	64,167
Neighborhood Revitalization		7,158	6,693
<b>Total Expenditures</b>	<b>53,248</b>	<b>73,308</b>	<b>137,010</b>
Unencumbered Cash Balance, Dec 31	46,961	56,798	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			137,010
Tax Required			75,919
Delinquency Computation % Rate			1.500%
Amount of 2010 Ad Valorem Tax			77,058

### ALLOCATION OF MVT, RVT, and 16/20M Vehicle Tax

Budgeted Fund Names		Amount Levy for 2010	Allocation for Year 2011		
			MVT Alloc	RVT Alloc	16/20M Veh Alloc
General		76,919	1990	41	262
Total		76,919	1,990	41	262

County Treas MVT Estimate	1,990	
County Treas RTV Estimate		41
County Treas 16/20M Estimate		

262

MVT Factor	<u>0.02587</u>		
RVT Factor		<u>0.00053</u>	
		16/20M Factor	0.00341

Kiowa County  
Fairview Cemetery District

2011

Computation to Determine Limit for 2011

		Amount of Levy
1. Tax Levy Amount in 2010 Budget		+ \$ 76,919
2. Debt Service Levy in 2010 Budget		- \$ 0
3. Tax Levy Excluding Debt Service		\$ 76,919
<b>2010 Valuation Information for Valuation Adjustments:</b>		
4. New Improvements for 2010:	+ 1,988,749	
5. Increase in Personal Property for 2010:		
5a. Personal Property 2010	+ 628,343	
5b. Personal Property 2009	- 534,844	
5c. Increase in Personal Property (5a minus 5b)	+ 93,499	
	(Use Only if > 0)	
6. Valuation of Property that has Changed in Use during 2010	295,802	
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)	2,378,050	
8. Total Estimated Valuation July 1, 2010	34,757,715	
9. Total Valuation less Valuation Adjustment (8 minus 7)	32,379,665	
10. Factor for Increase (7 divided by 9)	0.07344	
11. Amount of Increase (10 times 3)		+ \$ 5,649
12. Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)		\$ 82,568
13. Debt Service Levy in this 2011 Budget		0
14. Maximum levy, including debt service, without a Resolution (12 plus 13)		82,568

If the 2011 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

NOTICE OF BUDGET HEARING

The governing body of  
Kiowa County  
will meet on August 16, 2010, at 10:30 AM at Kiowa County Courthouse for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at Kiowa County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2011 Expenditures and Amount of 2010 Ad Valorem Tax establish the maximum limits of the 2011 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2009		Current Year Estimate for 2010		Proposed Budget Year for 2011		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2010 Ad Valorem Tax	Est. Tax Rate*
General	3,457,599	28.213	3,614,714	32.009	3,900,122	2,903,408	32.976
Debt Service	20,499	1.511	149,488	0.883	291,388	79,709	0.905
Road & Bridge	1,199,176	10.131	1,240,647	10.100	1,292,783	985,920	11.198
Appraiser	178,293	1.881	195,035	0.422	230,924	218,319	2.480
County Health	135,599	1.545	235,403	1.500	321,245	141,336	1.605
Noxious Weed	177,838	1.912	183,810	1.740	202,312	165,808	1.883
Special Bridge	29,592	1.000	126,834	0.522	398,767		
Special Road and Bridge	185,709	2.000	189,668	1.043	377,336		
Building	1,332,770		300,000		1,120,080		
Equipment Reserve	425,038		60,000		269,471		
Emergency 911 Phone Service	26,747		1,000		55,846		
Landfill Closure			6,075		312,872		
Special Road Machinery & Equipment	35,000				131,500		
Solid Waste	215,608		225,653		269,820		
Non-Budgeted Funds-A	8,597,124						
Non-Budgeted Funds-B	50,380						
Non-Budgeted Funds-C	750,104						
Totals	16,817,076	48.193	6,528,327	48.219	9,174,466	4,494,500	51.047
Less: Transfers	2,230,672		115,208		165,208		
Net Expenditure	14,586,404		6,413,119		9,009,258		
Total Tax Levied	4,091,187		4,356,238		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	84,950,268		89,791,973		88,044,942		

Outstanding Indebtedness,

January 1,

G.O. Bonds  
Revenue Bonds  
Other  
Lease Pur. Princ.  
Total

	2008	2009	2010
	0	0	1,293,376
	0	0	0
	0	0	0
	20,442	10,498	35,250
Total	20,442	10,498	1,328,626

	2009		2010		Proposed Budget 2011		
	Prior Year Actual Expenditures	Actual Tax Rate*	Current Year Est. of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2010 Ad Valorem Tax	Est. Tax Rate*
Other District Funds							
Rural Fire District	113,415	1.146	102,230	1.132	171,075	119,225	1.537
Total Tax Levied	89,328		91,816				
Assessed Valuation	77,984,599		80,746,653		77,592,893		
Haviland Cemetery District	67,505	5.343	61,125	5.343	78,994	54,883	5.343
Total Tax Levied	59,222		54,445				
Assessed Valuation	11,161,460		10,052,179		10,271,589		
Hillcrest Cemetery District	41,665	2.268	63,890	2.268	134,941	61,901	2.268
Total Tax Levied	56,966		58,245				
Assessed Valuation	25,109,154		25,638,249		27,293,251		
Fairview Cemetery District	53,248	2.217	73,308	2.217	137,010	77,058	2.217
Total Tax Levied	62,087		76,919				
Assessed Valuation	28,009,396		34,211,470		34,757,715		

\*Tax rates are expressed in mills

Clerk

## 2011 Neighborhood Revitalization Rebate

2010 July 1 Valuation: 88,044,942

Valuation Factor: 88,044.942

Neighborhood Revitalization Subj to Rebate: 4,735,501

Neighborhood Revitalization factor: 4,735.501

Page No. 24

# AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, KIOWA, COUNTY SS;

Keith Lippold, being first duly sworn, Deposes and says: That he is acting Publications Manager of the Kiowa County Signal, a weekly Newspaper printed in the State of Kansas, and published in and of general circulation in Kiowa County Kansas, with a general paid circulation on a weekly basis in Kiowa County Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published weekly at least 50 times a year; has been so published continuously and uninterrupted in said county and state of a period of more than five years prior to the first publication of said notice, and has been admitted at the post office of Greensburg, Kansas in said county as second class matter.

The attached was published on the following dates in a regular issue of said newspaper:

- 1st Publication August 1, 2010
- 2nd Publication August 8, 2010
- 3rd Publication August 15, 2010
- 4th Publication August 22, 2010
- 5th Publication August 29, 2010
- 6th Publication September 5, 2010

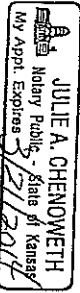
(Publication Manager)

*Keith Lippold*

SUBSCRIBED and sworn to before me this

4 Day of August, 2010

*Julie A. Chenoweth*  
(Notary Public)



First Published in the Kiowa County Signal August 1, 2010

NOTICE OF HEARING

10-11-10

The following is the proposed budget for the Kiowa County, Oklahoma, for the year 2010-2011. The budget is based on the best estimate of the County's financial condition and is subject to change. The budget is subject to the approval of the County Board of Commissioners. The budget is subject to the approval of the County Board of Commissioners. The budget is subject to the approval of the County Board of Commissioners. The budget is subject to the approval of the County Board of Commissioners. The budget is subject to the approval of the County Board of Commissioners. The budget is subject to the approval of the County Board of Commissioners. The budget is subject to the approval of the County Board of Commissioners. The budget is subject to the approval of the County Board of Commissioners. The budget is subject to the approval of the County Board of Commissioners. The budget is subject to the approval of the County Board of Commissioners. 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COUNTY RESOLUTION

RESOLUTION NO. 2010-14

*A resolution expressing the property taxation policy of the Board of Kiowa County Commissioners with respect to financing the 2011 annual budget for Kiowa County.*

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2011 Kiowa County budget exceed the amount levied to finance the 2010 Kiowa County budget, except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, budgeting, taxing and service level decisions for all county services are the responsibility of the board of county commissioners; and

Whereas, Kiowa County provides the essential services to protect the health, safety, and well being of the citizens of the county; and

Whereas, the cost of provision of these services continues to increase; and

Whereas, the 2010 Kansas State Legislature failed to fulfill its obligations in regard to the statutory funding of demand transfers and, by significantly limiting state revenue sharing payments to counties, has contributed to higher county property tax levies to finance the 2011 Kiowa County budget.

NOW, THEREFORE, BE IT RESOLVED by the Board of Kiowa County Commissioners that is our desire to notify the public of the possibility of increased property taxes to finance the 2011 Kiowa County budget due to the above mentioned constraints, and that all persons are invited and encouraged to attend budget meeting conducted by the Board of Kiowa County Commissioners. The date and time of budget hearings with the Board of Kiowa County Commissioners will be published in the Kiowa County Signal. Interested persons can also address questions concerning the budget to Kiowa County Clerk by calling 620-723-3366 between the hours of 8:00 a.m. to 5:00 p.m., Monday through Fridays, excluding holidays.

Commissioners.

Adopted this 19 day of July, 2010 by the Board of Kiowa County

BOARD OF COUNTY COMMISSIONERS

Ronald Freeman  
Donald Richards  
Gene West

ATTEST:

Carmen R. Crawford  
, County Clerk

***SPECIAL DISTRICT RESOLUTION***

**RESOLUTION NO. 2010-15**

A resolution expressing the property taxation policy of the Board of Rural Fire District with respect to financing the 2011 annual budget for the Rural Fire District, Kiowa County(s), Kansas.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2011 Rural Fire District budget exceed the amount levied to finance the 2011 Rural Fire District budget, except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, budgeting, taxing and service level decisions for all the district services are the responsibility of the district board; and

Whereas, Rural Fire District provides essential services to district residents; and

Whereas, the cost of provision of these essential services continues to increase.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of the Rural Fire District that is our desire to notify the public of the possibility of increased property taxes to finance the 2011 Rural Fire District budget as defined above:

Adopted this 19 day of July, 2010 by the Rural Fire District Board, Kiowa County(s), Kansas.

**RURAL FIRE DISTRICT BOARD**

Ronald Freeman  
, Chair/President

Ronald Richards  
, Member

Gene West  
, Member

## RESOLUTION NO. \_\_\_\_\_

A resolution expressing the property taxation policy of the Board of Hillcrest Cemetery District with respect to financing the 2011 annual budget for the Hillcrest Cemetery District, Kiowa County(s), Kansas.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2011 Hillcrest Cemetery District budget exceed the amount levied to finance the 2011 Hillcrest Cemetery District budget, except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, budgeting, taxing and service level decisions for all the district services are the responsibility of the district board; and

Whereas, Hillcrest Cemetery District provides essential services to district residents; and

Whereas, the cost of provision of these essential services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Board of the Hillcrest Cemetery District that is our desire to notify the public of the possibility of increased property taxes to finance the 2011 Hillcrest Cemetery District budget as defined above.

Adopted this 26<sup>th</sup> day of July, 2010 by the Hillcrest Cemetery District Board, Kiowa County(s), Kansas.

## HILLCREST CEMETERY DISTRICT BOARD

Beverly Ralston  
Chair/President 7-26-10

Boyd M. Fadlon  
Member

Dee McDonald  
Member

*SPECIAL DISTRICT RESOLUTION*

RESOLUTION NO. 2010-1

A resolution expressing the property taxation policy of the Board of Haviland Cemetery District with respect to financing the 2011 annual budget for the Haviland Cemetery District, Kiowa County(s), Kansas.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2011 Haviland Cemetery District budget exceed the amount levied to finance the 2011 Haviland Cemetery District budget, except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, budgeting, taxing and service level decisions for all the district services are the responsibility of the district board; and

Whereas, Haviland Cemetery District provides essential services to district residents; and

Whereas, the cost of provision of these essential services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Board of the Haviland Cemetery District that it is our desire to notify the public of the possibility of increased property taxes to finance the 2011 Haviland Cemetery District budget as defined above.

Adopted this 28<sup>th</sup> day of July, 2010 by the Haviland Cemetery District Board, Kiowa County(s), Kansas.

HAVILAND CEMETERY DISTRICT BOARD

Millie Vannan  
Chair/President

John W. May  
Member

John C. Libson  
Member